

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Vigo County School Corp (8030)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	
Student Academic Achievement									
	11050 Regular Programs; Full Day Kindergarten		\$0	\$290,970	\$328,316	\$765,528	n/a	163%	133%
	11100 Regular Programs; Elementary	\$15,615,286	\$18,181,657	\$18,483,242	\$22,077,768	41%	21%	19%	
	11200 Regular Programs; Middle/Junior High	\$7,725,648	\$9,782,633	\$9,909,264	\$11,705,515	52%	20%	18%	
	11300 Regular Programs; High School	\$8,031,969	\$9,815,051	\$9,998,926	\$12,286,234	53%	25%	23%	
	11430 Vocational Education; Distributive Education	\$86,950	\$49,701	\$51,621	\$67,712	-22%	36%	31%	
	11440 Vocational Education; Health Occupations	\$128,556	\$180,995	\$152,154	\$152,792	19%	-16%	0%	
	11450 Vocational Education; Consumer and Homemaking	\$602,450	\$738,596	\$774,559	\$892,931	48%	21%	15%	
	11470 Vocational Education; Business Education	\$43,666	\$355,565	\$382,967	\$465,431	> 500%	31%	22%	
	11490 Vocational Education; Industrial Education B	\$862,854	\$1,313,463	\$1,328,540	\$1,541,623	79%	17%	16%	
	11590 Other Vocational Education Programs	\$0	\$82,609	\$95,092	\$108,008	n/a	31%	14%	
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$0	\$382	n/a	n/a	n/a	
	11910 Other Regular Programs; Competency Testing	\$4,830	\$6,493	\$13,808	\$6,425	33%	-1%	-53%	
	12100 2007 Account Code - Gifted and Talented	\$583,628	\$526,126	\$414,240	\$191,002	-67%	-64%	-54%	
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$280,854	n/a	n/a	n/a	
	12210 Mental Disabilities; Mild Mental Disabilities	\$1,170,603	\$1,808,437	\$1,955,081	\$2,412,029	106%	33%	23%	
	12220 Mental Disabilities; Moderate Mental Disabilities	\$618,791	\$1,016,104	\$1,023,272	\$1,172,293	89%	15%	15%	
	12230 Mental Disabilities; Severe Mental Disabilities	\$475,559	\$553,374	\$592,275	\$515,582	8%	-7%	-13%	
	12310 Physical Impairment; Orthopedic Impairment	\$276,553	\$353,970	\$351,015	\$371,942	34%	5%	6%	
	12320 Physical Impairment; Multiple Disabilities	\$0	\$7,244	\$9,175	\$10,101	n/a	39%	10%	
	12330 Physical Impairment; Visual Impairment	\$189	\$57,830	\$53,212	\$63,713	> 500%	10%	20%	
	12340 Physical Impairment; Hearing Impairment	\$95,416	\$56,949	\$58,084	\$72,634	-24%	28%	25%	
	12350 Physical Impairment; Homebound	\$96,775	\$173,755	\$188,707	\$191,233	98%	10%	1%	
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$525,444	\$875,124	\$811,970	\$841,266	60%	-4%	4%	
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$244,877	\$0	\$0	\$0	-100%	n/a	n/a	
	12520 Culturally Different; Compensatory	\$0	\$128,956	\$128,305	\$152,080	n/a	18%	19%	
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$895	\$0	\$0	\$0	-100%	n/a	n/a	
	12610 Learning Disability	\$1,803,855	\$2,542,479	\$2,741,113	\$3,114,949	73%	23%	14%	
	12710 Equal Opportunity At Risk	\$74,672	\$110,132	\$95,392	\$116,941	57%	6%	23%	
	12900 Other Special Programs	\$4,011,220	\$6,990,296	\$7,486,899	\$7,470,655	86%	7%	0%	
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$135,985	\$179,229	\$106,375	\$168,868	24%	-6%	59%	
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$84,283	\$73,931	\$77,577	\$40,645	-52%	-45%	-48%	
	13300 Adult/Continuing Education Programs; Occupational Programs	\$75,360	\$51,672	\$54,567	\$69,109	-8%	34%	27%	
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$5,059	\$928	\$983	\$667	-87%	-28%	-32%	
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$11,898	\$0	\$0	\$0	-100%	n/a	n/a	
	14100 Summer School Programs; Elementary	\$3,907	\$0	\$0	\$0	-100%	n/a	n/a	
	14200 Summer School Programs; Middle/Junior High School	\$3,405	\$0	\$0	\$0	-100%	n/a	n/a	
	14300 Summer School Programs; High School	\$72,357	\$207,720	\$255,300	\$343,207	374%	65%	34%	
	16200 Preventive Remediation	\$152,281	\$770,389	\$596,791	\$389,381	156%	-49%	-35%	
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$726,611	\$898,842	\$530,724	\$529,762	-27%	-41%	0%	
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$1,279,363	\$1,316,466	\$1,149,946	\$1,040,020	-19%	-21%	-10%	
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$296,408	\$1,075,051	\$905,679	\$1,189,072	301%	11%	31%	
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$664,374	\$1,050,043	\$1,049,738	\$1,262,060	90%	20%	20%	
	22210 Library/Media Services; Service Area Direction	\$37,598	\$0	\$0	\$0	-100%	n/a	n/a	
	22220 Library/Media Services; School Library	\$1,588,990	\$1,903,208	\$1,944,460	\$2,066,300	30%	9%	6%	
	22230 Library/Media Services; Audiovisual	\$131,390	\$103,169	\$108,624	\$140,849	7%	37%	30%	
	22240 Library/Media Services; Educational Television	\$122	\$0	\$0	\$0	-100%	n/a	n/a	
	22290 Library/Media Services; Other Educational Media Services	\$30,584	\$17,676	\$18,427	\$17,012	-44%	-4%	-8%	
	24100 Office of The Principal	\$3,269,393	\$3,862,017	\$4,037,088	\$4,754,108	45%	23%	18%	
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$25,968	\$74,839	\$53,038	\$52,834	103%	-29%	0%	
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$1,107,748	\$1,659,718	\$1,184,303	\$988,901	-11%	-40%	-16%	
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$231	\$170	\$175	\$0	-100%	-100%	-100%	
	26497 2007 Account Code - Teachers Retirement Fund	\$2,575,102	\$3,706,292	\$3,473,073	\$1,818,631	-29%	-51%	-48%	
Student Academic Achievement Total		\$55,359,102	\$72,949,871	\$72,974,097	\$81,919,048	48%	12%	12%	
Student Instructional Support									
	26410 2007 Account Code - Personnel Services ; Supervision of Personnel Services	\$224,470	\$411,320	\$424,014	\$199,865	-11%	-51%	-53%	

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Vigo County School Corp (8030)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	21110 Attendance and Social Work Services; Service Area Direction	\$144,510	\$333,835	\$362,151	\$422,046	192%	26%	17%
	21120 Attendance and Social Work Services; Attendance Services	\$47,951	\$0	\$0	\$0	-100%	n/a	n/a
	21130 Attendance and Social Work Services; Social Work Services	\$40,804	\$113	\$0	\$0	-100%	-100%	n/a
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$2,098	\$0	\$0	\$0	-100%	n/a	n/a
	21210 Guidance Services; Service Area Direction	\$1,293	\$0	\$0	\$0	-100%	n/a	n/a
	21220 Guidance Services; Counseling Services	\$2,712,410	\$2,320,808	\$2,355,692	\$2,836,834	5%	22%	20%
	21290 Guidance Services; Other Guidance Services	\$7,351	\$7,739	\$6,991	\$8,591	17%	11%	23%
	21340 Health Services; Nurse Services	\$494,499	\$611,221	\$622,839	\$686,482	39%	12%	10%
	21390 Health Services; Other Health Services	\$4,961	\$3,629	\$10,113	\$9,671	95%	167%	-4%
	22110 Improvement of Instruction; Service Area Direction	\$578,704	\$1,291,934	\$1,365,378	\$875,693	51%	-32%	-36%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$0	\$22,968	\$1,335,371	n/a	n/a	> 500%
	23110 Board of Education; Service Area Direction	\$20,429	\$17,809	\$18,992	\$38,035	86%	114%	100%
	23210 Executive Administration; Office of The Superintendent	\$425,503	\$688,804	\$755,009	\$914,763	115%	33%	21%
	23290 Executive Administration; Other Executive Administration Services	\$69,662	\$113,414	\$136,216	\$147,978	112%	30%	9%
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$0	\$284,305	n/a	n/a	n/a
	25720 Personnel Services; Recruitment and Placement	\$1,308	\$0	\$510	\$1,445	10%	n/a	183%
	25750 Personnel Services; Health Services	\$0	\$20	\$0	\$20	n/a	0%	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$244,178	\$250,562	\$128,966	n/a	-47%	-49%
Student Instructional Support Total		\$4,775,953	\$6,044,824	\$6,331,436	\$7,890,065	65%	31%	25%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$43,711	\$11,767	\$13,829	\$19,804	-55%	68%	43%
	23160 Board of Education; Promotion Expenses	\$9,460	\$9,694	\$14,252	\$11,733	24%	21%	-18%
	23230 Executive Administration; Staff Relations and Negotiations	\$25,764	\$44,219	\$47,066	\$74,642	190%	69%	59%
	25120 Fiscal Services; Service Area Direction	\$330,842	\$527,252	\$424,293	\$454,934	38%	-14%	7%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$68,941	\$100,935	\$96,901	\$111,936	62%	11%	16%
	25150 Fiscal Services; Payroll Services	\$108,162	\$104,190	\$159,811	\$188,127	74%	81%	18%
	25160 Fiscal Services; Financial Accounting	\$1,213	\$10,000	\$13,450	\$3,450	184%	-66%	-74%
	25191 Other Fiscal Services; Refund of Revenue	\$2,776	\$75,233	\$40,336	\$33,629	> 500%	-55%	-17%
	25195 Other Fiscal Services; Bank Account Service Charge	\$3,270	\$2,320	\$5,313	\$2,868	-12%	24%	-46%
	25196 Other Fiscal Services; Cash Change	\$1,738	\$1,534	\$1,059	\$997	-43%	-35%	-6%
	25199 Other Fiscal Services; Other	\$10,261	\$44,733	\$36,598	\$35,895	250%	-20%	-2%
	25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$0	\$0	\$0	\$64,607	n/a	n/a	n/a
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$102,512	\$75,435	\$149,847	\$102,172	0%	35%	-32%
	25300 Printing, Publishing, and Duplicating Services	\$12,949	\$41,417	\$47,994	\$26,883	108%	-35%	-44%
	25400 Planning, Research, Development and Evaluation	\$700	\$3,195	\$22,309	\$20,408	> 500%	> 500%	-9%
	25710 2007 Account Code - Direction of Central Support Services	\$83,383	\$86,596	\$101,538	\$48,941	-41%	-43%	-52%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$230,800	n/a	n/a	n/a
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$187,983	n/a	n/a	n/a
	25890 Other Technology Services	\$179,736	\$316,673	\$322,003	\$168,179	-6%	-47%	-48%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$115,470	\$194,121	\$191,757	\$210,588	82%	8%	10%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$6,867,686	\$9,424,521	\$9,572,207	\$11,014,419	60%	17%	15%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$43,776	\$52,801	\$155,177	\$293,610	> 500%	456%	89%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$2,168,482	\$850,750	\$714,363	\$541,313	-75%	-36%	-24%
	26499 2007 Account Code - Other	\$0	\$1,018,799	\$952,337	\$1,093,947	n/a	7%	15%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$64,007	\$171,396	\$180,484	\$282,923	342%	65%	57%
	26600 Operation and Maintenance of Plant Services; Security Services	\$244,170	\$273,207	\$238,413	\$253,032	4%	-7%	6%
	26700 Operation and Maintenance of Plant Services; Insurance	\$218,980	\$551,207	\$574,889	\$682,502	212%	24%	19%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$28,479	\$6,426	\$23,873	\$24,408	-14%	280%	2%
	27010 Student Transportation; Service Area Direction	\$181,591	\$195,080	\$205,937	\$247,612	36%	27%	20%
	27100 Student Transportation; Vehicle Operation	\$2,076,435	\$2,544,941	\$2,591,513	\$2,974,717	43%	17%	15%
	27200 Student Transportation; Monitoring Services	\$69,298	\$67,114	\$73,425	\$70,173	1%	5%	-4%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$707,761	\$1,301,394	\$1,371,637	\$1,797,085	154%	38%	31%
	27400 Student Transportation; Purchase of School Buses	\$1,317,154	\$1,529,633	\$0	\$1,502,970	14%	-2%	n/a
	27500 Student Transportation; Insurance on Buses	\$36,296	\$159,143	\$102,201	\$116,918	222%	-27%	14%
	27700 Student Transportation; Contracted Transportation Services	\$11,504	\$79	\$0	\$379	-97%	382%	n/a
	27900 Student Transportation; Other Student Transportation Services	\$36,338	\$14,459	\$13,634	\$13,049	-64%	-10%	-4%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	27910 Student Transportation; Bus Driver Training	\$10,262	\$13,667	\$13,875	\$14,243	39%	4%	3%
	31100 Food Services Operations; Service Area Direction	\$135,316	\$1,004,512	\$925,462	\$1,077,635	> 500%	7%	16%
	31200 Food Services Operations; Food Preparation and Dispensing	\$1,788,722	\$1,622,407	\$1,737,379	\$2,063,160	15%	27%	19%
	31400 Food Services Operations; Food Purchases	\$1,720,852	\$2,205,207	\$2,327,332	\$2,423,374	41%	10%	4%
	31900 Other Food Services	\$174,963	\$271,639	\$304,870	\$348,322	99%	28%	14%
	33400 Athletic Coaches	\$732,108	\$1,170,106	\$1,232,212	\$1,338,721	83%	14%	9%
	33500 Welfare Activities Services	\$16,640	\$0	\$0	\$0	-100%	n/a	n/a
	33910 High School Band Uniforms	\$0	\$0	\$8,230	\$15,044	n/a	n/a	83%
	33990 Other Community Services; Other	\$82,271	\$42,439	\$66,291	\$25,948	-68%	-39%	-61%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$521,253	\$747,623	\$745,166	\$891,803	71%	19%	20%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$634,215	\$610,639	\$769,781	n/a	21%	26%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$9,792,558	\$119,663	\$0	\$232,332	-98%	94%	n/a
Overhead and Operational Total		\$30,147,789	\$27,641,740	\$26,429,902	\$32,107,995	7%	16%	21%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$3,571,787	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$67,860	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$2,748	\$493,488	\$165,231	\$296,880	> 500%	-40%	80%
	45100 Building Acquisition, Construction and Improvements	\$2,605,030	\$5,041,619	\$4,811,949	\$3,319,426	27%	-34%	-31%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$1,471,009	\$1,527,094	\$2,168,063	n/a	47%	42%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$346,996	\$244,495	\$204,254	n/a	-41%	-16%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$98,010	\$0	\$0	\$0	-100%	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$2,286,450	\$1,998,289	\$1,619,769	\$2,200,705	-4%	10%	36%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$236,976	\$0	\$59,442	\$21,437	-91%	n/a	-64%
	51100 Debt Services; Principal on Debt; Bonds	\$799,846	\$0	\$0	\$0	-100%	n/a	n/a
	52100 Debt Services; Interest on Debt; Bonds	\$341,990	\$0	\$0	\$0	-100%	n/a	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,700,683	\$8,267,500	\$8,265,500	\$8,262,000	206%	0%	0%
Nonoperational Total		\$12,711,380	\$17,618,901	\$16,693,480	\$16,472,765	30%	-7%	-1%
prorated								
	26491 2007 Account Code - PERF	\$883,124	\$1,002,299	\$1,022,759	\$528,182	-40%	-47%	-48%
	26492 2007 Account Code - Social Security	\$4,569,141	\$5,695,288	\$5,882,819	\$2,812,921	-38%	-51%	-52%
	26493 2007 Account Code - Workmen's Compensation	\$118,670	\$589,614	\$178,137	\$63,217	-47%	-89%	-65%
	26494 2007 Account Code - Group Insurance	\$3,462,940	\$9,705,125	\$8,706,781	\$3,654,564	6%	-62%	-58%
	26496 2007 Account Code - Unemployment Compensation	\$45,240	\$40,575	\$67,687	\$25,150	-44%	-38%	-63%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$780,399	\$860,547	\$689,236	\$1,058,989	36%	23%	54%
prorated Total		\$9,859,514	\$17,893,447	\$16,547,421	\$8,143,024	-17%	-54%	-51%
Not Categorized								
	39000 2007 Account Code - Support Services ; Operation of Noninstructional Services ; Other Community Services	\$2,611	\$0	\$0	\$45,876	> 500%	n/a	n/a
Not Categorized Total		\$2,611	\$0	\$0	\$45,876	> 500%	n/a	n/a

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$62,703,980	\$86,860,979	\$85,713,966	\$88,066,182	40%	1%	3%	55.6%	61.1%	61.7%	60.1%
Student Instructional Support	\$5,473,867	\$7,294,412	\$7,504,862	\$8,511,647	55%	17%	13%	4.9%	5.1%	5.4%	5.8%
Overhead and Operational	\$31,964,510	\$30,374,490	\$29,064,028	\$33,482,304	5%	10%	15%	28.3%	21.4%	20.9%	22.8%
Nonoperational	\$12,711,380	\$17,618,901	\$16,693,480	\$16,472,765	30%	-7%	-1%	11.3%	12.4%	12.0%	11.2%
Not Categorized	\$2,611	\$0	\$0	\$45,876	> 500%	n/a	n/a				
Grand Total	\$112,856,348	\$142,148,782	\$138,976,337	\$146,578,773	30%	3%	5%				

FY1998 FY2006 FY2007 FY2008

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	Student Instructional Expenditures (Academic Achievement plus Support)	60.4%	66.2%	67.1%	65.9%			